

Exhibit A

Mark Roberts

Managing Director

Mark Roberts is a Managing Director with Alvarez & Marsal Restructuring & Turnaround in Washington D.C. He leads the Mid Atlantic Restructuring practice.

Mr. Roberts specializes in developing operational and financial strategies for corporate turnarounds and bankruptcy restructurings. He has worked with clients across a range of industries, including energy, clean energy, mining, furniture manufacturing and retail, auto dealerships, manufacturing and logistics, tier one auto manufacturing, financial, retail, technology healthcare service, restaurant and hospitality, hotel, insurance, construction, retail, real estate and numerous others.

With more than 32 years of experience managing performance improvement leadership, corporate re-engineering, corporate change control management, financial management and Chapter 11 bankruptcy reorganization, Mr. Roberts is an expert in working with client executive management teams and boards of directors on out-of-court restructurings and bankruptcy situations, as well as in developing and implementing financial and operational strategies.

Mr. Roberts assists clients with operational due diligence and business plan development, fiduciary matters, litigation support, expert testimony and analysis in complex bankruptcies, receivership and other legal matters. He has successfully negotiated and managed creditor and equity constituents, as well as other stakeholders, in complex distressed situations.

He has served as an Adviser, Board Member, Chief Financial Officer, Chief Restructuring Officer, Chief Executive Officer, Liquidating Trustee, Chapter 11 Trustee and state and federal Appointed Receiver. Prior to joining A&M, Mr. Roberts spent six years with a Big Four accounting firm and working independently with corporate clients.

He has testified in Federal District Court and United States Bankruptcy Court. He has been approved by Federal District Court as an expert in Fiduciary matters. He has presented findings to the United States Trustee, State Securities Commissions, the Department of Justice, Internal Revenue Service, Homeland Security, Immigration and Federal Bureau of Investigations.

Mr. Roberts earned a bachelor's degree in accounting from the University of Virginia's McIntire School of Commerce. He is a licensed Certified Public Accountant (CPA) and a Member of the Association of Insolvency and Restructuring Advisors (AIRA), the American Bankruptcy Institute (ABI), the Turnaround Management Association (TMA), the National Association of Corporate Directors (NACD), the National Restaurant Association (NRA) and the Association of Certified Fraud Examiners (ACFE). He received the Mega-Company Turnaround of the Year Award from the Turnaround Management Association for his representation of the Official Committee of Unsecured Creditors of the Westinghouse Electric Company.



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NOTE: Alvarez & Marsal employs CPAs but is not a licensed CPA firm.

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